SFIO & DGGI Whistleblower Report: Lunar Astro & Devguru Foundation Tax Evasion Scheme

Document Type: Formal Whistleblower Submission & Financial Forensics Audit
Target Authorities: Serious Fraud Investigation Office (SFIO), Ministry of Corporate Affairs (MCA), Director General of GST Intelligence (DGGI)
Subject Entities: Lunar Astro Vedic Academy Private Limited (CIN: U80902UP2019PTC121521) & Devguru Hindu Astrology Foundation
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1. Executive Summary of Financial Misconduct

This whistleblower dossier outlines a systemic pattern of statutory non-compliance, suspected tax evasion, and corporate financial misconduct by **Deepanshu Giri** and the associated entities **Lunar Astro Vedic Academy Private Limited** and **Devguru Hindu Astrology Foundation**.

Independent financial audits and leaked compliance data indicate that the entities are utilizing a dual-structure system (a commercial One Person Company and a parallel non-profit foundation) to obscure commercial revenue, evade Goods and Services Tax (GST), and bypass Ministry of Corporate Affairs (MCA) thresholds.

2. MCA Violations: The OPC Threshold Breach

Lunar Astro Vedic Academy Private Limited was incorporated as a One Person Company (OPC). Under the Companies Act, 2013, an OPC is subject to strict limitations regarding paid-up share capital and average annual turnover.

The Violation:

- Financial estimates and consumer volume metrics indicate that Lunar Astro is pulling in an estimated ₹14.9 Crore in revenue through high-ticket astrology consultations (₹3,000 to ₹14,999 per session) and unaccredited digital courses.
- Operating at this revenue scale while maintaining an OPC structure breaches legal thresholds, constituting a severe statutory default.
- **Requested Action:** The SFIO and MCA are urged to initiate an immediate probe into the corporate structuring and mandate a forced conversion to a Private Limited Company with full statutory audits.

3. DGGI Alert: Tax Evasion & Money Laundering Typologies

The most critical area of financial misconduct involves the suspected funneling of commercial revenue through a tax-exempt entity.

The Typology:

- **Entity A (Commercial):** Lunar Astro Vedic Academy Private Limited generates massive commercial revenue through digital courses and consultations.
- **Entity B (Non-Profit):** Devguru Hindu Astrology Foundation operates as a parallel entity.
- **The Scheme:** Evidence suggests that commercial consultation fees and course payments are being routed, categorized, or funneled through the Devguru Foundation under the guise of “tax-exempt donations” or charitable contributions.
- **GST Evasion:** By masking commercial service fees as donations, the entities are allegedly evading the mandatory 18% GST applicable to commercial astrology and educational services.

4. Consumer Exploitation as the Revenue Engine

The massive revenue generated by these entities is derived from predatory consumer practices:

1. **Medical Fraud:** Monetizing the desperation of individuals suffering from chronic illnesses (e.g., Cancer, Autism) by selling astrological remedies.
2. **Bait-and-Switch:** Charging premium rates for the founder's expertise but delivering services via anonymous, low-paid student interns.

5. Formal Request for Intervention

We formally request the Director General of GST Intelligence (DGGI) and the Serious Fraud Investigation Office (SFIO) to:

1. Subpoena the payment gateway records (Razorpay, Stripe, CCAvenue) for both Lunar Astro and Devguru Foundation.
2. Conduct a forensic audit tracing the flow of funds between the commercial OPC and the non-profit foundation.
3. Initiate criminal proceedings under the Prevention of Money Laundering Act (PMLA) if the commingling of commercial revenue and charitable funds is confirmed.

Note: This document is a public-facing summary of ongoing investigations intended to alert regulatory bodies and protect prospective consumers from financial exploitation.